

**Supplement to Revised Victim Impact Statement of Fujikura Ltd. and AFL**

As stated in the Victim Impact Statement and Revised Victim Impact Statement previously submitted by Fujikura Ltd. and its subsidiaries America Fujikura Ltd. and AFL Telecommunications, LLC (collectively “Victim”), Victim incurred significant legal costs as well as investigative and forensic accounting costs as a result of Mr. Gallagher’s criminal conduct. Thus, pursuant to *U.S. v. Avenatti*, 2022 WL 452385 (SDNY Feb. 14, 2022) and *U.S. v. Afriyie*, 27 F.4<sup>th</sup> 161 (2d Cir. 2022), in addition to the restitution requested in its previously submitted Revised Victim Impact Statement, Victim respectfully requests, for the Court’s consideration, that the calculation of restitution include its attorney’s fees and associated costs for the Victim’s criminal referral of this matter to the U.S. Attorney’s Office and to the FBI (collectively, the “Government”) and for Victim’s subsequent cooperation in the resulting Government investigation. This includes the preparation of witnesses for Government interviews, the production of relevant documents and information at the request of the Government, and the calculation of and advocacy for restitution. It is our understanding that the award of such fees and costs is consistent with the local practice of this District, which is why we are bringing this to the Court’s attention.

Below is a summary of the aforementioned fees and costs incurred by and paid for by the Victim during and following the criminal referral:

Fox Rothschild, LLP, Counsel for the Victim: \$280,404.50

Maynard Nexsen, Counsel for Current and Former Employees of Victim: \$61,399.77

Cassidy Coates Price, Counsel for Robert Crowder, Former CFO and Current Chief Administrative Officer and Secretary of AFL: \$19,913.60

Ellis Hinton, Counsel for Mr. Ito, Former Chair of Fujikura Ltd. Board of Directors: \$2,145.00

Fraud Investigative Service, Investigator Working with Counsel for Victim: \$23,967.31

BDO, Forensic Accounting Firm Working with Counsel for Victim: \$134,890.73

**Total: \$522,720.91**

Victim incurred many other costs and fees in conducting its own internal investigation of Mr. Gallagher’s misconduct and in seeking to mitigate and correct the harm caused by his misconduct. However, Victim’s fees and costs associated with the internal investigation and with such mitigation are not included in the above calculations.